

COMPANY REGISTRATION NUMBER: 06058379

CHARITY REGISTRATION NUMBER: 1118901

**Disability Focus**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 March 2022**

**WESTCOTTS (SW) LLP**

Chartered accountants & statutory auditor  
26-28 Southernhay E,  
Exeter  
EX1 1NS

**Disability Focus**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 March 2022**

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**Disability Focus**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report)**  
**Year ended 31 March 2022**

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2022.

**Reference and administrative details**

**Registered charity name** Disability Focus

**Charity registration number** 1118901

**Company registration number** 06058379

**Principal office and registered office** Follaton House  
Plymouth Road  
Totnes  
TQ9 5NE

**The trustees**

T C Fallon  
F J Rainbird  
K Griffith  
T Timberlake  
C Knowles (Retired 10 December 2021)  
Stephen Buckell (Appointed 9 March 2022)

**Company secretary** T C Fallon

**Auditor** Westcotts (SW) LLP  
Chartered accountants & statutory auditor  
26-28 Southernhay E,  
Exeter  
EX1 1NS

# **Disability Focus**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2022**

#### **Structure, governance and management**

##### **Organisation**

The company is limited by guarantee and was incorporated on 19 January 2007 under its articles of association. The company is managed by the Manager and a team of salaried staff. The directors/trustees of the company, who are the members of the Board of Trustees of the charity, are responsible for the appointment of the Office Manager and for the general control and management of the administration of the charity.

##### **Trustees**

The directors of the company, known as trustees, are recruited on the basis of nominations from current trustees and by selection when a post becomes available. The Board looks to ensure an appropriate mix of skills and selects new trustees on the basis of experience, competence and specialist skills.

##### **Risk Management**

The Trustees have reviewed the major risks to which the charity is exposed and systems have been established to mitigate those risks.

#### **Objectives and activities**

##### **Principal Activities**

The principal activities of the company in the period were those of the provision of financial and payroll services to disabled people. Furthermore, the company has been also significantly involved in Appointeeship and Court of Protection service.

#### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

##### **Achievements and performance**

The Organisation has focused upon re-establishing relationships with the Local Authorities that introduce the majority of our work. Following the Covid pandemic and for reasons that were understandable, Local Authority Teams that were pre-pandemic regularly engaged with the organisation had to redirect their resources. Although initially challenging, regular quarterly management meetings have now been re-established.

We have seen a gradual increase in the number of referrals made to us in relation to our Payroll/Managed Services and we have seen an increase demand for our Appointee and Deputy services.

We have also focused upon improving our external communications and engaging with our clients through client listening exercises. This has brought about changes in the way in which we operate our 'client onboarding' experience which has been very well received by the clients.

##### **Public benefit**

Public benefit is the legal requirement of every organisation set up for one or more charitable aims to be able to demonstrate that its aims are for the public benefit if it is to be recognised and registered as a charity in England and Wales. Disability Focus continues to provide support activities to meet the needs of disabled people across Devon and support choice and independent living through the provision of these services.

# Disability Focus

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2022

#### Financial review

Income from charitable activities has increased to £518,085 from £507,147 as a result of increasing numbers of clients. The deficit for the year is £25,139 compared to a surplus £154,557 in the prior period ended 31 March 2021, this is due to significant reduction in 'Other income'.

#### Reserves Policy

<b>Total funds at 31 March 2022</b>	£586,094
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<b>General reserve</b>	£320,049
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#### Designated reserves

Redundancy	£40,661
Computer Equipment/IT Infrastructure	£50,000
New project development	£30,000
Lease and other liabilities	£145,384

The board of trustees seek to work towards a general reserve to cover 6 months of normal trading costs. This would allow the organisation to continue to provide support to its clients during any periods of funding uncertainty. The current general reserve stands at approximately 7 months of normal trading.

The general reserve exceeds our goal of 6 months by 1 month, However, we are aware that we face a significant spend upon upgrading our IT infrastructure during the course of the financial year 2022/23 which we anticipate will require a draw upon our reserves.

#### Redundancy

Disability Focus is reliant upon unit price funding from 3 main sources. It is therefore prudent to allow for the costs of redundancy in the event of a significant and perceived permanent reduction in said funding. This fund would cover the cost of making all staff redundant.

#### Computer Equipment/IT Infrastructure

As current systems and equipment become obsolete resources will be required to upgrade and renew so funds are set aside for this purpose (includes buying out of the current leased telephone equipment).

#### New project development

The trustees have set aside funds to support initial idea and project set-up stages that can't be funded elsewhere.

#### Lease and liabilities

A fund has been designated to cover any outstanding liabilities should the organisation need to move offices before the end of the current rental agreement.

#### Events after the end of the reporting period

Particulars of events after the reporting date are detailed in note 23 to the financial statements.

#### Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

# Disability Focus

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2022

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

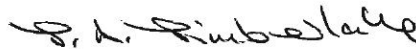
#### Auditor

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

The trustees' annual report and the strategic report were approved on 14/12/2022 and signed on behalf of the board of trustees by:



T C Fallon  
Trustee



T Timberlake  
Trustee

# **Disability Focus**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Disability Focus**

**Year ended 31 March 2022**

#### **Opinion**

We have audited the financial statements of Disability Focus (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

# **Disability Focus**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Disability Focus *(continued)***

**Year ended 31 March 2022**

#### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.



# **Disability Focus**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Disability Focus *(continued)***

**Year ended 31 March 2022**

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the Trustees and other management. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.
- The charity are subject to laws and regulations that govern the preparation of the financial statements, including financial reporting legislation. The charity are also subject to other laws and regulations where the consequences of non-compliance could have a material impact on the amounts or disclosures within the financial statements, including, employment, anti-bribery and anti-money laundering.
- Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

# **Disability Focus**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Disability Focus *(continued)***

#### **Year ended 31 March 2022**

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### **Use of our report**

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

David Wright FCA (Senior Statutory Auditor)

For and on behalf of  
Westcotts (SW) LLP  
Chartered accountants & statutory auditor  
7 Castle Street  
Bridgewater  
Devon  
TA6 3DT

**Disability Focus**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**  
**Year ended 31 March 2022**

		2022		2021
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
Donations and legacies	5	1,503	1,503	5
Charitable activities	6	518,085	518,085	507,147
Investment income	7	2,839	2,839	3,910
Other income	8	44,968	44,968	101,061
<b>Total income</b>		<u>567,395</u>	<u>567,395</u>	<u>612,123</u>
<b>Expenditure</b>				
Expenditure on charitable activities	9,10	592,534	592,534	457,566
<b>Total expenditure</b>		<u>592,534</u>	<u>592,534</u>	<u>457,566</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(25,139)</u>	<u>(25,139)</u>	<u>154,557</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		611,233	611,233	456,676
<b>Total funds carried forward</b>		<u>586,094</u>	<u>586,094</u>	<u>611,233</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 12 to 19 form part of these financial statements.

**Disability Focus**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**31 March 2022**

	Note	2022 £	£	2021 £
<b>Fixed assets</b>				
Tangible fixed assets	16		10,319	8,702
<b>Current assets</b>				
Debtors	17	42,264		39,539
Cash at bank and in hand		578,097		598,557
		<u>620,361</u>		<u>638,096</u>
<b>Creditors: amounts falling due within one year</b>	18	<u>44,586</u>		<u>35,565</u>
<b>Net current assets</b>			<u>575,775</u>	<u>602,531</u>
<b>Total assets less current liabilities</b>			<u>586,094</u>	<u>611,233</u>
<b>Net assets</b>			<u>586,094</u>	<u>611,233</u>
<b>Funds of the charity</b>				
Unrestricted funds			<u>586,094</u>	<u>611,233</u>
<b>Total charity funds</b>			<u>586,094</u>	<u>611,233</u>

These financial statements were approved by the board of trustees and authorised for issue on ....., and are signed on behalf of the board by:

  
T C Fallon  
Trustee

K Griffith  
Trustee



The notes on pages 12 to 19 form part of these financial statements.

**Disability Focus**  
**Company Limited by Guarantee**  
**Statement of Cash Flows**  
**Year ended 31 March 2022**

	2022 £	2021 £
<b>Cash flows from operating activities</b>		
Net (expenditure)/income	(25,139)	154,557
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	7,942	10,889
Other interest receivable and similar income	(2,839)	(3,910)
Interest payable and similar charges	6,460	5,518
Accrued expenses/(income)	2,212	(65,942)
<i>Changes in:</i>		
Trade and other debtors	(4,174)	13,905
Trade and other creditors	8,258	(3,463)
Cash generated from operations	(7,280)	111,554
Interest paid	(6,460)	(5,518)
Interest received	2,839	3,910
Net cash (used in)/from operating activities	(10,901)	109,946
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(9,559)	(3,157)
Net cash used in investing activities	(9,559)	(3,157)
<b>Net (decrease)/increase in cash and cash equivalents</b>	(20,460)	106,789
<b>Cash and cash equivalents at beginning of year</b>	598,557	491,768
<b>Cash and cash equivalents at end of year</b>	578,097	598,557

The notes on pages 12 to 19 form part of these financial statements.

**Disability Focus**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
**Year ended 31 March 2022**

**1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Dartington Space, Dartington Hall, Totnes, TQ9 6EN.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue. This has been reviewed in line with the recent pandemic which has brought uncertainty around entities' abilities to continue.

**Disclosure exemptions**

The charity has taken advantage of the exemption in FRS102 from the requirement to produce a cashflow statement because it is a small charity.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

**Disability Focus**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2022**

**3. Accounting policies** *(continued)*

**Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

**Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

**Tangible assets**

Tangible fixed assets are stated at cost less accumulated depreciation.

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures, fittings and equipment	-	20% straight line
Computer Equipment	-	33% straight line

**Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

# **Disability Focus**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Year ended 31 March 2022**

#### **3. Accounting policies *(continued)***

##### **Impairment of fixed assets *(continued)***

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

##### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### **4. Limited by guarantee**

Disability Focus is a company limited by guarantee and accordingly does not have share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of it being wound up while he or she is a member, or within one year after he or she ceasing to be a member.



# Disability Focus

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
<b>Donations</b>				
Donations	—	—	5	5
<b>Grants</b>				
Grants	1,503	1,503	—	—
	<u>1,503</u>	<u>1,503</u>	<u>5</u>	<u>5</u>

#### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Employment Contract Income	60	60	60	60
Payroll Income Devon	134,051	134,051	112,931	112,931
Payroll Income Torbay	28,209	28,209	29,710	29,710
Financial Support Devon	197,835	197,835	194,563	194,563
Financial Support Torbay	82,507	82,507	87,559	87,559
Auto Enrolment Income Devon	17,265	17,265	26,660	26,660
Auto Enrolment Income Torbay	5,230	5,230	8,670	8,670
Financial Support Court of Protection	52,928	52,928	46,994	46,994
	<u>518,085</u>	<u>518,085</u>	<u>507,147</u>	<u>507,147</u>

#### 7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	2,839	2,839	3,910	3,910

#### 8. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Miscellaneous Income	44,968	44,968	35,065	35,065
Insurance settlement	—	—	65,996	65,996
	<u>44,968</u>	<u>44,968</u>	<u>101,061</u>	<u>101,061</u>

# Disability Focus

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

#### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Provision of finance and payroll services	416,346	<b>416,346</b>	305,687	305,687
Support costs	176,188	<b>176,188</b>	151,879	151,879
	<u>592,534</u>	<u><b>592,534</b></u>	<u>457,566</u>	<u>457,566</u>

#### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Provision of finance and payroll services	416,346	176,188	<b>592,534</b>	457,566

#### 11. Analysis of support costs

	Analysis of support costs £	Total 2022 £	Total 2021 £
Staff costs	58,593	<b>58,593</b>	73,754
Premises	24,281	<b>24,281</b>	23,475
Communications and IT	654	<b>654</b>	2,339
General office	21,420	<b>21,420</b>	12,500
Finance costs	6,460	<b>6,460</b>	5,518
Governance costs	10,059	<b>10,059</b>	9,080
Training	—	—	209
Operating lease	—	—	592
Recruitment	12,750	<b>12,750</b>	2,643
Insurance	18,162	<b>18,162</b>	7,927
Motor	172	<b>172</b>	956
Bad debts	(650)	<b>(650)</b>	(922)
Payroll, printing, postage	10,420	<b>10,420</b>	2,919
Depreciation	7,942	<b>7,942</b>	10,889
Staff entertainment	700	<b>700</b>	—
Marketing	5,225	<b>5,225</b>	—
	<u>176,188</u>	<u><b>176,188</b></u>	<u>151,879</u>

**Disability Focus**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2022**

**12. Net (expenditure)/income**

Net (expenditure)/income is stated after charging/(crediting):

	<b>2022</b>	2021
	<b>£</b>	£
Depreciation of tangible fixed assets	<b>7,942</b>	10,889
Operating lease rentals	<b>5,332</b>	2,761

**13. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2022</b>	2021
	<b>£</b>	£
Wages and salaries	394,388	317,266
Social security costs	34,386	22,227
Pension costs	21,351	17,857
	<b>450,125</b>	<b>357,226</b>

The average head count of employees during the year was 17 (2021: 14).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

**14. Trustee remuneration and expenses**

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees. No trustee expenses have been incurred during the year.

**15. Taxation**

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

**16. Tangible fixed assets**

	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>			
At 1 April 2021	10,515	56,901	<b>67,416</b>
Additions	1,306	8,253	<b>9,559</b>
<b>At 31 March 2022</b>	<b>11,821</b>	<b>65,154</b>	<b>76,975</b>
<b>Depreciation</b>			
At 1 April 2021	9,238	49,476	<b>58,714</b>
Charge for the year	792	7,150	<b>7,942</b>
<b>At 31 March 2022</b>	<b>10,030</b>	<b>56,626</b>	<b>66,656</b>
<b>Carrying amount</b>			
<b>At 31 March 2022</b>	<b>1,791</b>	<b>8,528</b>	<b>10,319</b>
At 31 March 2021	1,277	7,425	8,702

# Disability Focus

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

#### 17. Debtors

	2022	2021
	£	£
Trade debtors	32,894	31,654
Prepayments and accrued income	6,290	7,885
Other debtors	3,080	—
	<u>42,264</u>	<u>39,539</u>

#### 18. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	7,967	3,257
Accruals and deferred income	11,087	10,324
Social security and other taxes	24,260	20,640
Other creditors	1,272	1,344
	<u>44,586</u>	<u>35,565</u>

#### 19. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £21,351 (2021: £17,857).

#### 20. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	2022
	£	£
Tangible fixed assets	10,319	10,319
Current assets	620,361	620,361
Creditors less than 1 year	(44,586)	(44,586)
<b>Net assets</b>	<u>586,094</u>	<u>586,094</u>

	Unrestricted Funds	Total Funds
	£	2021
	£	£
Tangible fixed assets	8,702	8,702
Current assets	638,096	638,096
Creditors less than 1 year	(35,565)	(35,565)
<b>Net assets</b>	<u>611,233</u>	<u>611,233</u>

**Disability Focus**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2022**

**21. Analysis of changes in net debt**

	At 1 Apr 2021	Cash flows	At 31 Mar 2022
	£	£	£
Cash at bank and in hand	598,557	(20,460)	578,097

**22. Post balance sheet events**

Although there are no specific known factors which could have an impact on the charity's financial statements, it should be noted that as at the end of the financial year there was still an instability factor relating to the global health emergency in respect of Coronavirus.

Whilst we do not feel that the event triggers any adjustments to the financial statements either based upon the position at the year-end or due to events that have transpired since, the uncertainty in this area should still be noted.

The charity continually reviews the scenario and management implements actions to mitigate the impact to the charity. The charity has adopted initiatives to safeguard the health of its people and actions aimed at maintaining operational activity, whilst also adhering to the latest government guidance.

**23. Related parties**

There were no related party transactions during the year (2021: none).

**Disability Focus**  
**Company Limited by Guarantee**  
**Management Information**  
**Year ended 31 March 2022**

**The following pages do not form part of the financial statements.**

**Disability Focus**  
**Company Limited by Guarantee**  
**Detailed Statement of Financial Activities**  
**Year ended 31 March 2022**

	2022 £	2021 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	—	5
Grants receivable type 1	<u>1,503</u>	<u>—</u>
	<u>1,503</u>	<u>5</u>
 <b>Charitable activities</b>		
Employment Contract Income	60	60
Payroll Income Devon	134,051	112,931
Payroll Income Torbay	28,209	29,710
Financial Support Devon	197,835	194,563
Financial Support Torbay	82,507	87,559
Auto Enrolment Income Devon	17,265	26,660
Auto Enrolment Income Torbay	5,230	8,670
Financial Support Court of Protection	<u>52,928</u>	<u>46,994</u>
	<u>518,085</u>	<u>507,147</u>
 <b>Investment income</b>		
Bank interest receivable	<u>2,839</u>	<u>3,910</u>
 <b>Other income</b>		
Miscellaneous Income	44,968	35,065
Insurance settlement	<u>—</u>	<u>65,996</u>
	<u>44,968</u>	<u>101,061</u>
 <b>Total income</b>	<u><u>567,395</u></u>	<u><u>612,123</u></u>

# Disability Focus

## Company Limited by Guarantee

### Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2022

	2022 £	2021 £
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	394,388	317,266
Employer's NIC	24,304	22,103
Pension costs	21,351	17,857
Other post-retirement benefits	—	209
Operating leases	5,332	2,761
Rent	24,281	23,475
Rates and water	12,750	2,643
Insurance	18,162	7,927
Other establishment	10,059	9,080
Motor vehicle expenses	700	—
Other motor/travel costs	172	956
Legal and professional fees	15,919	3,627
Other office costs	18,975	20,343
Depreciation	7,942	10,889
Finance costs - defined benefit pension scheme	6,460	5,518
DetailedSOFAExpenditureOnCharitableActivitiesType2H	16,744	10,915
DetailedSOFAExpenditureOnCharitableActivitiesType4H	(650)	(922)
DetailedSOFAExpenditureOnCharitableActivitiesType5H	10,420	2,919
	<u>5,225</u>	<u>—</u>
	<u>592,534</u>	<u>457,566</u>
<b>Total expenditure</b>	<u>592,534</u>	<u>457,566</u>
<b>Net (expenditure)/income</b>	<u>(25,139)</u>	<u>154,557</u>



# Disability Focus

## Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
<b>Expenditure on charitable activities</b>		
<b>Provision of finance and payroll services</b>		
<b>Activities undertaken directly</b>		
Wages and salaries	335,795	251,121
Employer's NIC	24,304	17,616
Pension costs	21,351	14,735
Direct charitable activity 1 - operating leases	5,332	2,169
Other office expenses	13,474	11,470
Communications and IT	16,090	8,576
	<u>416,346</u>	<u>305,687</u>
<b>Support costs</b>		
Wages and salaries	(58,593)	(66,145)
Employer's NIC	—	(4,487)
Pension costs	—	(3,122)
Training	—	(209)
Operating leases	—	(592)
Rent	(24,281)	(23,475)
Recruitment	(12,750)	(2,643)
Insurance	(18,162)	(7,927)
Auditor remuneration	(10,059)	(9,080)
Staff entertainment	(700)	—
Motor and travel costs	(172)	(956)
Other professional fees	(15,919)	(3,627)
Other office expenses	(5,501)	(8,873)
Depreciation	(7,942)	(10,889)
Bank charges	(6,460)	(5,518)
Communications & IT	(654)	(2,339)
Bad debts	650	922
Payroll, printing and postage	(10,420)	(2,919)
Marketing	(5,225)	—
	<u>(176,188)</u>	<u>(151,879)</u>
<b>Expenditure on charitable activities</b>	<u>592,534</u>	<u>457,566</u>

